



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

REGULAR MEETING OF THE STATE TAX COMMISSION

PRESENT: Robert H. Naftaly, Chair STC
Robert R. Lupi, Member STC
Douglas B. Roberts, Member STC

Dennis W. Platte, Executive Secretary
Marie G. Medlock, Recording Secretary

DATE OF MEETING: March 10, 2004

PLACE OF MEETING: Bureau of Local Government Conference Room A
1st Floor Treasury Building
Lansing, MI

TIME OF MEETING: 9:30 A.M.

The agenda for the meeting is attached to and made a part of these minutes. The item numbers referred to in the minutes correspond to the agenda items as numbered.

Item 1. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the minutes of February 24, 2004 as presented.

The State Tax Commission considered each MCL 211.154 notification of omitted or incorrectly reported property separately and took the following actions for each listed file for which the assessors and the owners did not concur.

Item 2. **Scheduled for 9:30 A.M.**

154-03-1437 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request until May 10, 2004.

154-03-1538 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1539 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1588 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed until March 23, 2004 and the owner and the assessor will meet to discuss the file prior to the meeting on March 23, 2004.

154-03-1589 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed until March 23, 2004 and the owner and the assessor will meet to discuss the file prior to the meeting on March 23, 2004.

154-03-1604 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1605 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1606 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-032-1607 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1608 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1609 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1610 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1611 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1612 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1613 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1614 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1616 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

Item 2 (continued):

154-03-1617 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values.

154-03-1783 It was moved by Roberts, supported by Naftaly, and approved that this non-concurrence be postponed at the owners' request until March 23, 2004. Mr. Lupi opposed. The Commission admitted Taxpayer Exhibit 1.

154-03-1784 It was moved by Roberts, supported by Naftaly, and approved that this non-concurrence be postponed at the owners' request until March 23, 2004. Mr. Lupi opposed.

154-03-1786 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1787 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1788 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1789 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1790 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1791 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1792 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1793 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented..

154-03-1794 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1795 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented for the 2002 year. The 2003 assessed and taxable values are to be presented to the Commission for its consideration at a future meeting.

Item 2 (continued):

154-03-1796 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1797 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1798 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1799 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented for the 2002 year. The 2003 assessed and taxable values are to be presented to the Commission for its consideration at a future meeting.

154-03-1800 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1801 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1802 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1803 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1804 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1805 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1806 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1807 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1808 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1809 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 2 (continued):

154-03-1810 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1811 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1812 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1813 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1814 It was moved by Lupi, supported by Roberts, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1815 It was moved by Lupi, supported by Roberts, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1816 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request. Subject to concurrence between the taxpayer and the assessor, this is to be presented to the Commission in one month.

154-03-1817 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request. Subject to concurrence between the taxpayer and the assessor, this is to be presented to the Commission in one month. The Commission admitted Exhibit 1.

154-03-1818 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1819 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1820 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1821 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1822 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1823 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 2 (continued):

154-03-1824 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1825 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1826 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1827 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1828 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented for the 2002 year. The 2003 assessed and taxable values are to be presented to the Commission for its consideration at a future meeting

154-03-1829 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1831 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1832 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented..

154-03-1833 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1834 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1835 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1836 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1837 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1840 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

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Item 2 (continued):

154-03-1841 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1842 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request until March 23, 2004.

154-03-1843 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request until March 23, 2004.

154-03-1846 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1847 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1848 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the following assessed and taxable values for years 2002 and 2003.

2002:

Assessed Value: \$10,000 to \$18,050

Taxable Value: \$10,000 to \$18,050

2003:

Assessed Value: \$11,000 to \$16,850

Taxable Value: \$11,000 to \$16,850

154-03-1849 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1850 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1851 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1852 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1853 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn by the assessor.

Item 2 (continued):

154-03-1854 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1855 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1856 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1857 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1858 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented..

154-03-1859 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1860 It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1861 It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss as duplicative file. Duplicate file is 154-03-1588.

154-03-1862 It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss as duplicative file. Duplicate file is 154-03-1589.

154-03-1864 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1866 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1869 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1870 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 2 (continued):

154-03-1871 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented. It was moved by Naftaly, supported by Roberts, to amend the motion to change the assessed and taxable values for year 2001 as follows:

2001:

Assessed Value: \$10,000 to \$17,900

Taxable Value: \$10,000 to \$17,900

154-03-1872 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented. It was moved by Naftaly, supported by Roberts, to amend the motion to change the assessed and taxable values for year 2002 as follows:

2002:

Assessed Value: \$11,000 to \$21,500

Taxable Value: \$11,000 to \$21,500

154-03-1873 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1875 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1876 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1881 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1882 It was moved by Roberts, supported by Lupi, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1883 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1884 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1885 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 2 (continued):

154-03-1886 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1887 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1888 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1889 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1890 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following assessed and taxable values for years 2002 and 2003.

2002:

Assessed Value: \$12,700 to \$17,300

Taxable Value: \$12,700 to \$17,300

2003:

Assessed Value: \$14,700 to \$17,050

Taxable Value: \$14,700 to \$17,050

154-03-1892 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1893 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1894 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1895 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1896 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1899 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1900 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 2 (continued):

154-03-1901 It was moved by Lupi, supported by Roberts, and unanimously approved that this non-concurrence be postponed at the owners' request until May 10, 2004.

154-03-1902 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1903 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1906 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1907 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1908 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1909 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1910 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following assessed and taxable values for year 2001.

2001:

Assessed Value: \$21,500 to \$24,200

Taxable Value: \$21,500 to \$24,200

154-03-1911 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the following assessed and taxable values for years 2002 and 2003.

2002:

Assessed Value: \$23,200 to \$25,600

Taxable Value: \$23,200 to \$25,600

2003:

Assessed Value: \$22,050 to \$24,100

Taxable Value: \$22,050 to \$24,100

154-03-1914 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

Item 2 (continued):

154-03-1915 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the concurrence by both the assessor and the property owner as the requested assessed and taxable values as presented for year 2002. Also, approved to adopt the concurrence by both the assessor and the property owner for the following assessed and taxable values for year 2003.

2003:

Assessed Value: \$8,150 to \$109,500

Taxable Value: \$8,150 to \$109,500

154-03-1916 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1917 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1918 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1919 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1922 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1923 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1924 It was moved by Lupi, supported by Roberts, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1925 It was moved by Lupi, supported by Roberts, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1926 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1927 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1928 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 2 (continued):

154-03-1929 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1936 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1937 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1938 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1939 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the concurrence by both the assessor and the property owner.

154-03-1940 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1941 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1942 It was moved by Roberts, supported by Lupi, and unanimously approved that this non-concurrence be postponed at the owners' request.

154-03-1943 It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1944 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1947 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1948 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1949 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1952 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1953 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

Item 2 (continued):

154-03-1954 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1955 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1956 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1957 It was moved by Lupi, supported by Roberts, and unanimously approved to adopt the requested assessed and taxable values as presented.

154-03-1958 It was moved by Naftaly, supported by Roberts, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1959 It was moved by Naftaly, supported by Roberts, and unanimously approved to allow the request to be withdrawn by the assessor.

154-03-1960 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the requested assessed and taxable values as presented. The Commission admitted Assessor Exhibit 1.

154-03-1961 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the following assessed and taxable values for years 2002 and 2003. The Commission admitted Assessor Exhibit 1.

2002:

Assessed Value: \$23,018,550 to \$23,931,863

Taxable Value: \$23,018,550 to \$23,931,863

2003:

Assessed Value: \$19,197,850 to \$20,135,029

Taxable Value: \$19,197,850 to \$20,135,029

154-03-1962 It was moved by Roberts, supported by Naftaly, and unanimously approved to adopt the following assessed and taxable values for years 2002 and 2003. The Commission admitted Assessor Exhibit 1.

2002:

Assessed Value: \$50,657,600 to \$50,883,880

Taxable Value: \$50,657,600 to \$50,883,880

2003:

Assessed Value: \$50,075,950 to \$50,301,030

Taxable Value: \$50,075,950 to \$50,301,030

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- Item 3. It was moved by Lupi, supported by Roberts, and unanimously approved that the electric cooperatives report back to the STC in 90 days with a proposal which presents a solution to reporting the cost of assets that includes vintage year reporting starting with 2004 acquisitions or a proxy system having the same result.
- Item 4. It was moved by Roberts, supported by Naftaly, and unanimously approved to postpone until March 23, 2004.
- Item 5. It was moved by Roberts, supported by Lupi, and unanimously approved the listed MCL 211.54 notifications of omitted or incorrectly reported property concurred in by both the assessing officer and the owner.
- Item 6. It was moved by Naftaly, supported by Roberts, and unanimously approved to adopt the proposed STC Annual Report to the Governor with the changes recommended by the Executive Secretary.
- Item 7. The presentation by David Berquist regarding trends in communication was deferred to the March 23, 2004 meeting.
- Item 8. Bulletin 7 of 2004 – Millage Requests & Millage Rollbacks. It was moved by Roberts, supported by Lupi, and unanimously approved to adopt the Bulletin as written.
- Item 9. It was moved by Roberts, supported by Lupi, and unanimously approved the proposed memo to assessors and equalization directors informing assessors that they are required to submit STC Form 3637 to the STC if they value public utility property using some method other than the NEW STC personal property multiplier tables.
- Item 10. It was moved by Lupi, supported by Roberts, and unanimously approved the proposed memo to equalization directors and county boards of commissioners regarding equalization of the personal property classification in counties where an equalization factor greater than 1.0000 is applied by the county to local units which use the “New” personal property multipliers contained in STC Multiplier tables H and I.
- Item 11. It was moved by Roberts, supported by Lupi, and unanimously approved the proposed letter to Ronda Mrock-Parks.
- Item 12. It was moved by Roberts, supported by Lupi, and unanimously approved to receive and file.
- Item 13. It was moved by Lupi, supported by Roberts, and unanimously approved to defer action on the Enbridge Pipeline Company economic allowance for line 6B for 2004 assessments until the meeting on March 23, 2004.

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- Item 14. It was moved by Lupi, supported by Roberts, and unanimously approved to receive and file.
- Item 15. It was moved by Lupi, supported by Roberts, and unanimously approved to send a letter to the Treasury Department requesting an Attorney General Opinion regarding the authority of the State Tax Commission in a hearing regarding a DEQ determination on an application for an Air or Water Pollution Control Exemption.
- Item 16. 154-03-1394, Parcel No. 70-06-34-400-903 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 17. 154-01-1066, Parcel No. 49-003-660-002-10 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 18. 154-02-2594, Parcel No. 49-003-233-035-20 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 19. 154-02-2603, Parcel No. 49-003-685-011-20 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 20. 154-02-2629, Parcel No. 49-03-202-002-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 21. 154-02-2637, Parcel No. 49-03-535-002-00 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 22. 154-02-2639, Parcel No. 49-03-233-029-10 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 23. It was moved by Lupi, supported by Roberts, and unanimously approved to dismiss the following files:
154-03-2119/Parcel No. 03-54-276-086-00
154-03-2131/Parcel No. 03-54-277-124-00
154-03-2133/Parcel No. 03-54-277-126-00
154-03-2134/Parcel No. 03-54-277-127-00
154-03-2137/Parcel No. 03-54-277-131-00
154-03-2138/Parcel No. 03-54-277-134-00
154-03-2139/Parcel No. 03-54-277-135-00
154-03-2145/Parcel No. 03-54-277-141-00
154-03-2146/Parcel No. 03-54-277-142-00
154-03-2153/Parcel No. 03-54-278-149-00
154-03-2161/Parcel No. 03-54-278-157-00
154-03-2169/Parcel No. 03-54-278-165-00
154-03-2172/Parcel No. 03-54-278-168-00
154-03-2178/Parcel No. 03-54-278-174-00
154-03-2182/Parcel No. 03-54-278-178-00

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- Item 24. 154-03-0949, Parcel No. 99-06-935-791 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 25. 154-03-1464, Parcel No. 84-0000-528500 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 26. 154-03-1603, Parcel No. 84-0001-205000 It was moved by Lupi, supported by Roberts, and unanimously approved to rescind the Official Order.
- Item 27. 154-03-1897, Parcel No. 83-0000-199210 It was moved by Lupi, supported by Roberts, and unanimously approved to accept the Amended Official Order.
- Item 28. It was moved by Roberts, supported by Lupi, and unanimously approved the listed united for re-certifications and new certifications of computerized tax rolls as recommended by staff for the following:
- Charter Township of Kalamazoo, Kalamazoo County
- Item 29. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the audits as recommended by staff.
- Item 30. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 31. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificate as recommended by staff.
- Item 32. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificate as recommended by staff.
- Item 33. It was moved by Roberts, supported by Lupi, and unanimously approved to amend the certificates as recommended by staff.
- Item 34. It was moved by Roberts, supported by Lupi, and unanimously approved to approve the certificate as recommended by staff.
- Item 35. It was moved by Roberts, supported by Lupi, and unanimously approved to issue the certificates as recommended by staff.
- Item 36. It was moved by Roberts, supported by Lupi, and unanimously approved to transfer the certificates as recommended by staff.

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It was moved by Lupi, supported by Naftaly, and unanimously approved to adjourn the meeting at 11:56 A.M.

DATED TYPED: **March 15, 2004**

DATE APPROVED: **March 23, 2004**

**Robert H. Naftaly, Chair,
State Tax Commission**

**Robert R. Lupi, Member,
State Tax Commission**

**Douglas B. Roberts, Member,
State Tax Commission**